



Indiana Department of Revenue
**INTRASTATE MOTOR CARRIER
QUARTERLY FUEL TAX REPORT**

This report must be completed and filed, even if there was no activity.

Telephone Number: () _____

Round your entries on Lines 1, 2, 4, and 5 to whole numbers.

- | | | | |
|--|--|---------------------------------------|--|
| A. Do you maintain diesel storage in Indiana? | Yes
<input type="checkbox"/> | No
<input type="checkbox"/> | If yes, list the members in the consolidated group: |
| B. Are you on permanent lease? If yes, indicate the carrier you are leased to: | <input type="checkbox"/> | <input type="checkbox"/> | _____
(Attach additional sheets if necessary) |
| C. Is this a consolidated Motor Carrier Fuel Tax Return? | <input type="checkbox"/> | <input type="checkbox"/> | D. Total number of qualified motor vehicles in Indiana this quarter: # leased _____ #owned _____ |

1.	Enter the total miles operated in Indiana by all subject vehicles powered by motor fuel	1	
2.	Enter the total gallons of motor fuel consumed by subject vehicles in Indiana	2	
3.	Determine the average miles per gallon (MPG). Divide Line 1 by Line 2. Round to two decimal places (0.00) and enter here	3	
4.	Enter the total taxable miles operated in Indiana, including all toll road mileage	4	
5.	Determine the total gallons of motor fuel consumed in Indiana. Divide Line 4 by Line 3 and enter here	5	
6.	Calculate your combined motor carrier fuel tax and surcharge liability. Multiply Line 5 by 0.27	6	
7.	Enter your fuel tax credits. <i>Note that the credit schedule on the back of this return must be completed if you are claiming credits.</i> Multiply the total gallons from Line G _____ x 0.16	7	
8.	Enter the adjusted tax due. Line 6 minus Line 7. If a refund is due, skip this line and go to Line 9	8	
9.	Gross refund due. Line 7 minus Line 6. If your return is late, complete Line 10	9	
10.	If your return is filed (postmarked) after the due date, or the total tax is not sent on time, add a penalty of 10% of Line 8 or \$50.00, whichever is greater. <i>Note that a penalty of \$50.00 is due if your return is filed late, even if no tax is due.</i>	10	
11.	If your return is filed (postmarked) late, add interest	11	
12.	Net refund requested. Line 9 minus any amount shown on Line 10	12	
13.	Amount due. Add Lines 8, 10, and 11	13	

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct, and complete. I further declare that copies of fuel tickets are on file at the address indicated above for all fuel reported on this return.

Signature of Corporate Officer or Owner

Title

Date

Telephone Number

Fuel Tax Credit Schedule: Complete this schedule if you entered any amounts on Line 7 of Form MCFT-101. A fuel tax credit is available if you paid Indiana fuel or gasoline excise tax on fuel that was used to operate the qualified motor vehicles being reported this quarter. ***Do not include fuel withdrawn from bulk storage if the bulk storage facilities are not located in Indiana or no Indiana fuel tax has been paid on the fuel.*** If you include gallons from out of state bulk storage and/or gallons on which no Indiana fuel tax was paid, you will be assessed the tax plus penalty and interest.

Line A: Enter the total gallons of gasoline and/or gasohol that was withdrawn from your Indiana bulk storage and placed into the fuel supply tank of your commercial motor vehicles during this quarter.

Line B: Enter the total gallons of gasoline and/or gasohol that was purchased at Indiana service stations and placed into the fuel supply tank of your commercial motor vehicles during this quarter.

Line D: Enter the total gallons of special fuel (diesel, #1, etc.) that was withdrawn from your Indiana bulk storage and placed into the fuel supply tank of your commerical motor vehicles during this quarter. Note that Indiana fuel excise tax should have been paid to the supplier; if it was not, do not take this credit.

Line E: Enter the total gallons of special fuel (diesel, #1, etc.) that was purchased at Indiana service stations and placed into the fuel supply tank of your commercial motor vehicles during this quarter.

Line G: Add Lines C and F and enter the total here. These are the total gallons of Indiana fuel on which you have already paid Indiana excise taxes. Carry these gallons to Line 7 on the face of this return and calculate your credit at 0.16 per gallon.

Fuel Tax Credit Schedule		Tax Paid Gallons Withdrawn From Your Bulk Storage		Tax Paid Gallons Purchased From Others (Service Stations)		Subtotal A + B = C D + E = F
Gasoline Gasohol	A		B		C	
Special Fuel (Diesel, #1, etc.)	D		E		F	
Total Whole Gallons, Tax Paid (Carry this amount to the front of the return for Line 7 calculations)					G	

Proportional Use Credits: If you operated vehicles in Indiana this quarter and they qualify for a proportional use credit, you may file a claim for refund on Form MCS-1789. CAUTION: Do not attempt to claim your proportional use credit on this form.

Alternative Fuel Credits: If you operate commercial motor vehicles that consume alternate fuel (LPG, CNG, etc.), contact our office for specific instructions for claiming credits for thos taxes paid.

Mail your completed form and payment to:

Indiana Department of Revenue
PO Box 6078
Indianapolis, IN 46206-6078

FOR OFFICE USE ONLY

MF 89 APP <input type="checkbox"/>	W/CHG <input type="checkbox"/>	DISAPP <input type="checkbox"/>	GA110L <input type="checkbox"/>	615 <input type="checkbox"/>	MB <input type="checkbox"/>
Refund Amount			Billing Amount		
Explanation: _____			_____		
Examiner: _____			Date: _____		

MCFT-101 Intrastate Motor Carrier Quarterly Fuel Tax Report Instructions

Tax Period: Be sure you are using the correct form for the quarter you are filing. Each MCFT-101 has the liability period and the due date at the top of the form.

Account Information: Check the preprinted information shown on each form. Notify us if there are any errors that need to be corrected. You can call us at (317) 615-7345 or write to us at the address shown on the back of your form.

Questions A through D: Answer each of the questions. If you don't, processing your return may be delayed.

Line 1: Enter the total miles operated in Indiana (including all toll road miles). These total miles should reflect the miles traveled by all subject vehicles powered by any type of motor fuel traveled in Indiana during this quarter.

Line 2: Enter the total gallons of all types of motor fuel placed into the fuel supply tanks of all subject vehicles which operated during this quarter.

Line 3: Enter the average miles per gallon (MPG). This is calculated by dividing the total miles (Line 1) by the total gallons (Line 2) and rounding to two (2) decimal places (0.00).

Line 4: Enter the total taxable miles traveled in Indiana (including all toll road miles) during the quarter. **Note: Trip permit miles are not taxable miles.**

Line 5: Enter the total gallons of motor fuels consumed in Indiana. This is calculated by dividing the total miles traveled in Indiana (Line 4) by the MPG (Line 3).

Line 6: Enter the total motor carrier fuel tax and surcharge tax liability, which is calculated by multiplying the total gallons of all motor fuels consumed in Indiana (Line 5) by twenty-seven cents (\$0.27).

Line 7: Follow the instructions at Line G on the back side of the MCFT-101 to calculate the amount of tax paid fuel credits available to you for the quarter. You can take credit for the number of gallons of motor fuels used in subject vehicles during the quarter upon which motor fuel tax was paid. Do not include any gallons that

you have previously claimed for the credit or refund.

Line 8: Enter the adjusted tax due (Line 6 minus Line 7). If Line 7 is greater than Line 6, enter zero (0) and go to Line 9.

Line 9: Enter the gross refund claimed. (Line 7 minus Line 6).

Line 10: If your return is filed (postmarked) after the due date, or if the total tax due was not paid, you must add a penalty of 10% of Line 8, or \$50.00, whichever is greater. The penalty of \$50.00 is due on late returns even if no tax is due.

Line 11: If your return is filed (postmarked) after the due date, or the total tax due was not paid, you owe interest. Calculate the interest based upon the amount due on Line 8. The rate is 1% per month, from the due date until the date of payment. Any portion of a month counts as a full month.

Line 12: If a refund is requested, enter the amount from Line 9 minus any applicable penalty on Line 10.

Line 13: Enter the amount due. This will be the sum of Line 8 plus any penalty or interest due from Lines 10 and 11. Include a payment in this amount.

Make checks payable to the **Indiana Department of Revenue**. Be sure to include your annual permit number on the face of the check.

If you have questions, call us at **(317) 615-7345**.